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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING



MICHAEL P. FLANAGAN
SUPERINTENDENT OF
PUBLIC INSTRUCTION

**FISCAL YEAR 2006
CHILD AND ADULT CARE FOOD PROGRAM
OPERATIONAL MEMO #10**

TO: Child and Adult Care Food Program Institutions

FROM: Mary Ann Chartrand, Director
Grants Coordination and School Support

DATE: December 9, 2005

**SUBJECT: Audit Requirements: Child and Adult Care Food Program
Proprietary Institutions**

Proprietary institutions approved for the Child and Adult Care Food Program (CACFP), either by percentage of Title XX funding or percentage of Category A or B, will be required to submit to an audit of Child and Adult Care Food Program records every other year, when funding received from the Michigan Department of Education CACFP exceeds \$25,000 for the fiscal year. Institutions will be notified by the Michigan Department of Education when an audit is to be conducted. Until further notice, there will be no charge to the institution for the audit. Should an institution fail to submit to an audit, all CACFP funds received during the year selected for audit will be due, payable back to the Michigan Department of Education.

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